

Financial Affairs
Edward Marquez, Chief Financial Officer

SUBJECT: PROPOSED AMENDMENT OF SCHOOL BOARD RULES: INITIAL READING

6Gx13- 3D- 1.021, INTERNAL FUNDS--SPECIFIC PROCEDURES

6Gx13- 5C- 1.061, MANAGEMENT OF FUNDS – INTERNAL ACCOUNTS

**SUBJECT: PROPOSED REPEAL OF SCHOOL BOARD RULE 6Gx13- 3D- 1.06, SCHOOL
ACTIVITIES FUNDS – SPECIFIC PROCEDURES**

COMMITTEE: LEGISLATIVE RELATIONS, PUBLIC RELATIONS AND PERSONNEL SERVICES

This item is submitted for consideration by the Board to amend School Board Rules 6Gx13- 3D- 1.021, Internal Funds - Specific Procedures and 6Gx13- 5C-1.061, Management of Funds – Internal Accounts, and to repeal School Board Rule 6Gx13- 3D-1.06, School Activities Funds - Specific Procedures in order to eliminate redundancy in School Board Rules referring to the same subject matter. The documents, Manual of Internal Accounting for Elementary Schools and Manual of Internal Accounting for Secondary Schools, which are incorporated by reference and a part of these rules, are recommended for repeal in order to promulgate a new updated document titled, Manual of Internal Fund Accounting for Elementary and Secondary Schools, to be referenced and to be made part of these rules.

The recommended repeal of the current documents and the proposed promulgation of the new document is to combine two manuals into one new, updated, and more comprehensive document that encompasses policies and procedures for both elementary and secondary schools. Committees comprised of school principals and treasurers representative of all school levels who have demonstrated sound management practices, knowledge, and experience in administering Internal Fund activities provided crucial input in the review and preparation of this new manual, as did personnel from several administrative offices such as the Office of the Controller, Office of Management and Compliance Audits, ACCESS Operations and the Office of Athletics, Activities and Accreditation.

Attached are the Notices of Intended Action, the proposed amended rules, and the rule proposed for repeal . Changes to the current rules are indicated by underscoring words to be added and ~~striking through~~ words to be deleted.

Copies of the repealed documents, Manual of Internal Accounting for Elementary Schools and Manual of Internal Accounting for Secondary Schools, which are incorporated by reference and a part of these rules, and copies of the proposed new document, Manual of Internal Fund Accounting for Elementary and Secondary Schools, to be incorporated by reference and be made part of these rules, will be forwarded to School Board members under separate cover prior to the School Board meeting of January 14, 2004, and will be available for inspection by the public in the Office of Board Recording Secretary, Room 924, and the Citizen Information Center, Room 158, 1450 N.E. Second Avenue, Miami, Florida 33132.

Authorization of the Board is requested for the Superintendent to initiate rulemaking proceedings in accordance with the Administrative Procedure Act for the amendment of School Board Rules, 6Gx13- 3D-1.021, Internal Funds - Specific Procedures, and 6Gx13- 5C-1.061, Management of Funds – Internal Accounts, and the repeal of School Board Rule 6Gx13- 3D-1.06, School Activities Funds - Specific Procedures.

RECOMMENDED: That The School Board of Miami-Dade County, Florida, authorize the Superintendent to initiate rulemaking proceedings in accordance with the Administrative Procedure Act to:

- 1) amend School Board Rules, 6Gx13- 3D-1.021, Internal Funds - Specific Procedures and 6Gx13- 5C-1.061, Management of Funds – Internal Accounts;
- 2) repeal School Board Rule 6Gx13- 3D-1.06, School Activities Funds - Specific Procedures, and the documents, *Manual of Internal Accounting for Elementary Schools* and *Manual of Internal Accounting for Secondary Schools*, which are incorporated by reference and a part of these rules; and
- 3) promulgate the new document, *Manual of Internal Fund Accounting for Elementary and Secondary Schools*, to be incorporated by reference and to be made part of these rules.

NOTICE OF INTENDED ACTION

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA, announced on January 14, 2004, its intention to amend School Board Rules 6Gx13- 3D-1.021, Internal Funds - Specific Procedures, at its meeting of March 17, 2004.

PURPOSE AND EFFECT: To repeal the documents, Manual of Internal Accounting for Elementary Schools and Manual of Internal Accounting for Secondary Schools, which are incorporated by reference and a part of these rules, in order to update outdated language and policies, and incorporate them into a new document, Manual of Internal Fund Accounting for Elementary and Secondary Schools, to be incorporated by reference and to be made part of this rule.

SUMMARY: The proposed new manual will provide school-site and district administration with a comprehensive and updated document that encompasses the policies and procedures to manage the schools' Internal Fund activities, and enhances accountability for the revenue generated by them.

SPECIFIC LEGAL AUTHORITY UNDER WHICH RULEMAKING IS AUTHORIZED: 1001.41(1)(2); 1001.42 (22); 1001.43 (10), F.S.

LAW IMPLEMENTED, INTERPRETED, OR MADE SPECIFIC: 1001.43 (2); 1001.51 (11); 1011.07; 717.1035; 717.113, F.S.; 6A- 1.085; 6A- 1.087 FAC

IF REQUESTED, A HEARING WILL BE HELD DURING THE BOARD MEETING OF March 17, 2004, which begins at 1:00 p.m., in the School Board Auditorium, 1450 N.E. Second Avenue, Miami, Florida 33132. Persons requesting such a hearing or who wish to provide information regarding the statement of estimated regulatory costs, or to provide a proposal for a lower cost regulatory alternative as provided by Section 120.541(1), F.S., must do so in writing by February 10, 2004, to the Superintendent of Schools, Room 912, at the same address.

ANY PERSON WHO DECIDES TO APPEAL THE DECISION made by The School Board of Miami-Dade County, Florida, with respect to this action will need to ensure the preparation of a verbatim record of the proceedings, including the testimony and evidence upon which the appeal is to be based. (Section 286.0105, Florida Statutes)

A COPY OF THE PROPOSED AMENDED RULE is available for inspection and copying at cost by the public in the Citizen Information Center, Room 158, 1450 N.E. Second Avenue, Miami, Florida 33132

Originator: Ms. Connie Pou
Supervisor: Mr. Edward Marquez
Date: December 19, 2003

Non-salaried Accounts**INTERNAL FUNDS/ SCHOOL ACTIVITIES - SPECIFIC PROCEDURES**

The specific procedures to be followed regarding the accounting and management of funds generated by school activities are given contained in the Manual of Internal Fund Accounting for Elementary Schools and the Manual of Internal Accounting for Secondary Schools, which are is incorporated by reference in this rule and are is a part hereof. The Manual of Internal Fund Accounting for Elementary Schools and the Manual of Internal Accounting for Secondary Schools are is on file in the Board Office of Board Recording Secretary and in the Citizen Information Center.

Specific Authority: 230.22(2); 230.23(22), 1001.41(1)(2); 1001.42 (22); 1001.43 (10), F.S.

Law Implemented, Interpreted, or Made Specific: 230.23005(2); 230.33 (12), 237.02(4); 1001.43 (2); 1001.51 (11); 1011.07; 717.1035; 717.113, F.S.; 6A- 1.085; 6A- 1.087 FAC

History: THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA
 Repromulgated: 12-11-74
 Amended: 5-4-83; 12-7-83; 12-11-85; 8-20-86; 8-22-90; 1-9-91; 9-4-91; 4-22-92;
 5-12-99; 8-22-01

NOTICE OF INTENDED ACTION

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA, announced on January 14, 2004, its intention to amend School Board 6Gx13- 5C-1.061, Management of Funds – Internal Accounts, at its meeting of March 17, 2004.

PURPOSE AND EFFECT: To repeal the documents, Manual of Internal Accounting for Elementary Schools and Manual of Internal Accounting for Secondary Schools, which are incorporated by reference and a part of these rules, in order to update outdated language and policies, and incorporate them into a new document, Manual of Internal Fund Accounting for Elementary and Secondary Schools, to be incorporated by reference and to be made part of this rule.

SUMMARY: The proposed new manual will provide school-site and district administration with a comprehensive and updated document that encompasses the policies and procedures to manage the schools' Internal Fund activities, and enhances accountability for the revenue generated by them.

SPECIFIC LEGAL AUTHORITY UNDER WHICH RULEMAKING IS AUTHORIZED: 1001.41(1)(2); 1001.42 (22); 1001.43 (10), F.S.

LAW IMPLEMENTED, INTERPRETED, OR MADE SPECIFIC: 1001.43 (2); 1001.51 (11); 1011.07; 717.1035; 717.113, F.S.; 6A- 1.085; 6A- 1.087 FAC

IF REQUESTED, A HEARING WILL BE HELD DURING THE BOARD MEETING OF March 17, 2004, which begins at 1:00 p.m., in the School Board Auditorium, 1450 N.E. Second Avenue, Miami, Florida 33132. Persons requesting such a hearing or who wish to provide information regarding the statement of estimated regulatory costs, or to provide a proposal for a lower cost regulatory alternative as provided by Section 120.541(1), F.S., must do so in writing by February 10, 2004, to the Superintendent of Schools, Room 912, at the same address.

ANY PERSON WHO DECIDES TO APPEAL THE DECISION made by The School Board of Miami-Dade County, Florida, with respect to this action will need to ensure the preparation of a verbatim record of the proceedings, including the testimony and evidence upon which the appeal is to be based. (Section 286.0105, Florida Statutes)

A COPY OF THE PROPOSED AMENDED RULE is available for inspection and copying at cost by the public in the Citizen Information Center, Room 158, 1450 N.E. Second Avenue, Miami, Florida 33132

Originator: Ms. Connie Pou
Supervisor: Mr. Edward Marquez
Date: December 19, 2003

Activities**MANAGEMENT OF FUNDS/SCHOOL ACTIVITIES – INTERNAL FUND ACCOUNTS**

The specific procedures to be followed regarding the accounting and management of funds generated by school activities are given contained in the Manual of Internal Fund Accounting for Elementary Schools and ~~Manual of Internal Accounting for Secondary Schools~~, which ~~are~~ is incorporated by reference in Board Rule 6Gx13- 3D-1.021, Internal Funds/School Activities – Specific Procedures. ~~These~~ This ~~Manuale~~ manual is are on file in the Board Office of Board Recording Secretary and ~~in~~ the Citizen Information Center.

Specific Authority: 230.22(2), 1001.41(1)(2); 1001.42 (22); 1001.43 (10), F.S
 Law Implemented, Interpreted, or Made Specific: 237.02(2); 237.02(4)(a); 1001.43 (2); 1001.51 (11); 1011.07; 717.1035; 717.113 F.S.; 6A-1.85; 6A-1.87 FAC

History: THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA
 Repromulgated: 12-11-74
 Emergency Amendment: 12-9-81
 Amended: 2-17-82; 5-4-83

NOTICE OF INTENDED ACTION

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA, announced on January 14, 2004, its intention to repeal School Board Rule 6Gx13- 3D-1.06, at its meeting of March 17, 2004.

PURPOSE AND EFFECT: The purpose of the proposed repeal is to eliminate duplicative language in School Board Rules referring to the same subject matter.

SUMMARY: The proposed amended School Board rules 6Gx13- 3D-1.021, Internal Fund/School Activities – Specific Procedures, and 6Gx13- 5C-1.061, Management of Funds/School Activities – Internal Fund Accounts, address the same subject matter as the proposed repealed rule, and refer to the proposed new document, *Manual of Internal Fund Accounting for Elementary and Secondary Schools*, which is to be referenced and will be made part of these rules.

SPECIFIC LEGAL AUTHORITY UNDER WHICH RULEMAKING IS AUTHORIZED: 230.22(2) F.S.

LAW IMPLEMENTED, INTERPRETED, OR MADE SPECIFIC: 237.02(4) F.S.; 6A- 1.85; 6A- 1.87 FAC

IF REQUESTED, A HEARING WILL BE HELD DURING THE BOARD MEETING OF March 17, 2004, which begins at 1:00 p.m., in the School Board Auditorium, 1450 N.E. Second Avenue, Miami, Florida 33132. Persons requesting such a hearing or who wish to provide information regarding the statement of estimated regulatory costs, or to provide a proposal for a lower cost regulatory alternative as provided by Section 120.541(1), F.S., must do so in writing by February 10, 2004, to the Superintendent of Schools, Room 912, at the same address.

ANY PERSON WHO DECIDES TO APPEAL THE DECISION made by The School Board of Miami-Dade County, Florida, with respect to this action will need to ensure the preparation of a verbatim record of the proceedings, including the testimony and evidence upon which the appeal is to be based. (Section 286.0105, Florida Statutes)

A COPY OF THE PROPOSED REPEALED RULE is available for inspection and copying at cost by the public in the Citizen Information Center, Room 158, 1450 N.E. Second Avenue, Miami, Florida 33132

Originator: Ms. Connie Pou
Supervisor: Mr. Edward Marquez
Date: December 19, 2003

Non-salaried Accounts

SCHOOL ACTIVITIES FUNDS--SPECIFIC PROCEDURES

The procedures for handling these funds are set forth in the **Manual of Internal Accounting for Elementary Schools** and the **Manual of Internal Accounting for Secondary Schools** which are incorporated by reference in Board Rule 6Gx13- 3D-1.021, Internal Funds--Specific Procedures. These Manuals are on file in the Board Office and in the Citizen Information Center.

PRELAW

Specific Authority: 230.22(2) F.S.

Law Implemented, Interpreted, or Made Specific: 237.02(4) F.S.; 6A-1.85; 6A-1.87 FAC

History: THE SCHOOL BOARD OF DADE COUNTY, FLORIDA

Repromulgated: 12-11-74

Amended: 5-4-83